

so in proportion. And moreover, that the lessors of houses in Annapolis, and other towns, yielding an annual rent, should be assessed for every sixteen pounds rent, as for one hundred pounds capital, and so in proportion; and upon leases for above three years, and where the value of the ground and improvements exceed the value of the rent, the lessee should be assessed upon the sum which the actual worth of the ground and improvements in ready money exceeded the value of the rent, calculating sixteen pounds at one hundred pounds capital. 1785, ch. 53, s. 7 and 8.

This mode of apportioning the burthen of taxation was continued for twelve years, when all the provisions respecting ground rents, and houses in towns, were entirely put aside; and new rules were enacted by a law which declared that where divers persons \* had particular estates carved out of the same inheritance, as in dower, or by the curtesy, or for life, or for any term of years exceeding five years, with reversions or remainders for life, in tail, or in fee simple, a just computation thereof should be made in proportion to the value of their respective interests, so that together they should amount to the full value of the land. And in making the computation, the tenancy in dower, by the curtesy, or for life in possession, or estate for fifteen years, without any valuable rent reserved, should generally be considered as worth half the value of the fee simple; but that this rule might be varied from as justice should require, considering the age and health of the tenant in dower, by the curtesy, or for life, and the chance of the remainder, or reversion, or the length of the terms for years. 1797, ch. 89, s. 41. But it was the next year declared, that the estates of tenant in dower, by the curtesy, or for life, should be assessed as estates in fee simple, and the reversion or remainder be exonerated. 1798, ch. 96. This continued to be the law for several years, when it was modified by an Act declaring that land held by tenants in fee simple absolute, or fee simple conditional or executory, fee-tail, in dower, by the curtesy, for life, or for years, without any valuable rent reserved, should be wholly valued to such tenants; but that if the tenant should pay the public the sum valued for the estate of any landlord, he might have his action against the lessor for the sum so paid, or deduct it out of the rent reserved, unless otherwise agreed between lessor and lessee; and such is the law at the present time. 1803, ch. 92, s. 40 and 41; 1812, ch. 191, s. 35 and 36; 2 *Eq. Ca. Abr.* 62, 64; *East v. Thornbury*, 3 *P. Will.* 128; *Nicholls v. Leeson*, 3 *Atk.* 574; *Gwynne v. Heaton*, 1 *Bro. C. C.* 4, note; *Sutton v. Chaplin*, 10 *Ves.* 66; *Adair v. The New River Company*, 11 *Ves.* 429; *Brewster v. Kitchin*, 1 *Ld. Raym.* 318; *Hughes v. Young*, 5 *G. & J.* 68; *Ram. on Assets*, 134.

It seems, then, that after many changes in the mode of making an assessment of public taxes, it has been latterly considered that, in general, the true understanding of the constitutional rule, which